



Bill Owens
Governor

Colorado Department of Local Affairs
Executive Director, Michael L. Beasley

DIVISION OF PROPERTY TAXATION
Mary E. Huddleston
Property Tax Administrator

BULLETIN NO. 28

TO: County Assessors

FROM: Mary E. Huddleston
Property Tax Administrator

DATE: October 5, 2005

THE BULLETIN IS AVAILABLE ON OUR WEBSITE.

www.dola.state.co.us/propertytax/index.htm

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
10/4/05	2006 Declaration Schedule Forms - PROOF COPIES	Review with Personal Property Staff. File in ARL Volume 5, Chapter 2.
10/5/05	Mesa County Position Opening	Review with staff. File in General Correspondence File.





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TO: ALL COUNTY ASSESSORS

FROM: Mary E. Huddleston
Property Tax Administrator

SUBJECT: 2006 Declaration Schedule Forms - PROOF COPIES

DATE: October 4, 2005

DISTRIBUTION: Review with Personal Property Staff
File in ARL Volume 5, Chapter 2

MEMORANDUM

Attached are the Division copies of the year 2006 declaration schedules with instructions for the following types of real and personal property:

DS 056 - Personal Property (general form)
DS 060 - Lessor Personal Property
DS 155 - Residential Personal Property
DS 618 - Coal Real and Personal Property
DS 628 - Producing Mines Real and Personal Property
DS 648 - Earth or Stone Products Real and Personal Property
DS 656 - Oil and Gas Rotary Drilling Rig
DS 658 - Oil and Gas Real and Personal Property

The memorandum lists the changes to create the 2006 declaration schedules.

ALL FORMS CHANGES:

- Date changes were made to forms.
- All forms except the DS 656 and DS 658, under the "General Information" instructions "(legal titleholder)" has been added under "WHO FILES A DECLARATION SCHEDULE?", next to the word "owner."
- In all forms except the DS 658, in the "DECLARATION" area of the form, a check box was added with new language, "Check here if new agent. If new agent, submit a letter of authorization when filing this form."

DS 056 FORMS CHANGES:

- Under section C of the instructions and form page, the last sentence in the paragraph was changed to, "The assessor may select your business for an audit regardless of whether you file a declaration schedule."
- Under section D, the word "ITEMIZED" was added to the title line. A new paragraph defining personal property and the example "Leasehold Improvements" were added in the section instructions. In addition, under the "consumable" personal property area, the language was adjusted to change the word "item" to either "personal property" or "asset."
- In the mobile equipment section E of the instructions and form areas, the word "Special" was removed, the sentence noting not to list licensed vehicles was removed, and new language was added noting, "Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary."
- In the depreciation section G instructions and form areas, language was added: "FULLY DEPRECIATED ASSETS / EXPENSED PERSONAL PROPERTY: List all personal property assets that have been fully depreciated or expensed, but are still in use. Attach a separate list if necessary." In addition, spaces and required data columns were added to the form page.
- In the form page under Section C, "Business Status:" area, the \$2,500 language was moved below the first box under the "NEW BUSINESS/ORGANIZATION." In addition, language and space was added under "NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION." to allow the taxpayer to provide the "Selling Price of Furnishings, Assets, and Equipment Only \$_____", "Name and Contact Information of New Owner of the Personal Property:_____", and a request: "If sold to more than one owner, please attach a listing of the new owners."
- In the form page under section D, the bolded language was changed to read, "FOR THE MOST ACCURATE ASSESSMENT, IT IS RECOMMENDED THAT YOU ATTACH A COMPLETE ITEMIZED ASSET LISTING WITH EACH BUSINESS PERSONAL PROPERTY DECLARATION FILING."
- In the form page under section H. LEASED, LOANED, OR RENTED PROPERTY" was broken out into two sections, "H.1. Personal Property" and "H.2. Mobile Equipment" with a new column containing a check box to note if the SMM is licensed or Z-tabbed.

DS 060 FORMS CHANGES:

- Under section C of the instructions and the form page, the last sentence in the paragraph was changed to, "The assessor may select your business for an audit regardless of whether you file a declaration schedule."
- Under section D under the "consumable" personal property area, the language was adjusted to change the word "item" to either "personal property" or "asset."
- In the mobile equipment section G instructions and form areas, the word "Special" was removed, a sentence that instructs not to list licensed vehicles was removed, and new language was added: "Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary."

DS 060 FORMS CHANGES (CONTINUED):

- In the form page under Section C, "Business Status:" area, the \$2,500 language was moved below the first box under the "NEW BUSINESS/ORGANIZATION." In addition, language and space was added under "NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION." to allow the taxpayer to provide the "Selling Price of Furnishings, Assets, and Equipment Only \$_____", "Name and Contact Information of New Owner of the Personal Property:_____", and a request: "If sold to more than one owner, please attach a listing of the new owners."
- In the form page under section G. FOR LESSORS OF MOTOR VEHICLES OR MOBILE MACHINERY OR EQUIPMENT" "special" was removed and a new column containing a check box to note if the SMM is licensed or Z-tabbed.

DS 155 FORMS CHANGES:

- Under section C of the instructions and the form page, the last sentence in the paragraph was changed to, "The assessor may select your business for an audit regardless of whether you file a declaration schedule."
- Under section E, a new paragraph defining personal property was added in the section instructions. In addition, under the "consumable" personal property area, the language was adjusted to change the word "item" to either "personal property" or "asset."
- In the depreciation section F instructions and form areas, language was added, "FULLY DEPRECIATED ASSETS / EXPENSED PERSONAL PROPERTY: List all personal property assets that have been fully depreciated or expensed, but are still in use. Attach a separate list if necessary." In addition, spaces and required data columns were added to the form page.
- In the form page under section E, the bolded language was changed to read, "FOR THE MOST ACCURATE ASSESSMENT, IT IS RECOMMENDED THAT YOU ATTACH A COMPLETE ITEMIZED ASSET LISTING WITH EACH BUSINESS PERSONAL PROPERTY DECLARATION FILING."

DS 658 FORMS CHANGES:

- SPECIFIC INSTRUCTIONS:

Subparagraph C1: To avoid confusion about the difference between "Gross" and "Net" figures, a clarification was added, "The Net amount listed is equal to Gross Revenues minus allowable lease operating expenses, ROI and Rofl, if taken. Do NOT deduct royalties to get the NET amount." Subparagraph E4: Last year, several wellhead changes were made and selections were added to the Additional Installed Equipment block. The instructions in this paragraph clarify what is needed regarding wellheads. Last year, Vapor control systems were also added. Instructions on what items to check should help make the choices more clear. New for this year are instructions on requests for information on sound wall panels and a request for an attachment sheet if the DS 658 does not provide enough selection or space.

DS 658 FORMS CHANGES (CONTINUED):

- **FRONT & BACK OF FORM:**

Blocks C1 and C2: The term "Days" was added to the space provided to put the Days Capable of Production. At the bottom of the "For Assessor's Use Only" blocks, "Bbls" and "Mcf" were added to clarify what is being calculated. Block E4: This year, under "Radio Telemetry Unit," the choices were increased to include a "Master" RTU. The terms "Vapor Recovery System" and "Vapor flare systems" were moved from the Installed Equipment block to the Additional Installed Equipment block under the heading "Environmental Control Device." Choices for number and type of "Wellhead" were added, as well as number and size of "Sound Panels."

The proofs were given to Kathy Davis at PrintRite. Assessors wishing to have their declaration schedule forms printed locally can also use the proofs.

In accordance with 39-2-109(1)(d), C.R.S., all assessors are required to submit their locally developed declaration schedules to the Division for approval. Declaration schedule form reviews and approvals are given top priority by Division staff.

On September 15, the Statutory Advisory Committee (SAC) approved the 2006 declaration schedules. The State Board of Equalization (SBOE) has 30 days from the SAC approval date to review and recommend changes to act. If no action is taken by the SBOE by October 17, 2005, the 2006 declaration schedule forms will be considered approved as submitted. The final copies of the updated 2006 declaration schedule forms will be accessible on October 17, 2005, in the Adobe Acrobat version (.PDF) on our website at:
<http://www.dola.state.co.us/PropertyTax/index.htm>.

Once you are on the Division website, click on "Forms" and then click on "Declaration Schedules (2006)" to access the updated 2006 declaration schedules.

If you would like a Microsoft Word version of the declaration schedules or you have any questions regarding the proofs or the approval process, please contact Ken Beazer, Gene Neading, or Becky Fisk at (303) 866-3090.

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DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

DS 056

PERSONAL PROPERTY DECLARATION SCHEDULE
(Use For All Types of Taxable Personal Property Including
Taxable Agribusiness Equipment and Leased Property.
Do Not Use for Natural Resources and Oil and Gas Properties)

DS 056A

INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? The owner (legal titleholder) of taxable personal property as of January 1 must file a declaration schedule if the total actual value (market value) of all the personal property to be listed on this schedule is greater than \$2,500 per county. All personal property, such as a business/organization's:

■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer "yes" to either question, or you have never filed with the county assessor and the total actual value (market value) of all your personal property per county is greater than \$2,500, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost to You. **If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple) which a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING THE PERSONAL PROPERTY
DECLARATION SCHEDULE DS 056**

- A. **NAME AND ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.
- PERSONAL PROPERTY LOCATION:** If not preprinted, provide the: ☐ Actual Physical Location of the Personal Property ☐ Change in Physical Location, If Applicable ☐ Additional Property Location Changes, If Applicable ☐ List of Locations Where Other Personal Property Is Owned.
- B. **BUSINESS:** Complete this section by providing your business start-up date, the square footage your business occupies and the primary product or service that you provide.
- C. **BUSINESS STATUS:** Check the appropriate boxes for your business status and indicate the date of any change in the property's location from the prior year. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your business for an audit regardless of whether you file a declaration schedule.**
- D. **ITEMIZED LISTING OF PERSONAL PROPERTY**
“Personal property” means everything that is the subject of ownership and that is not included within the term ‘real property’. ‘Personal property’ includes machinery, equipment, and other articles related to a commercial or industrial operation that are either affixed or not affixed to the real property for proper utilization of such articles. . . .” § 39-1-102(11), C.R.S. Regardless of whether property is affixed to a building, it is personal property if it is used for the purpose of a commercial or industrial operation and not for the enhancement of the real property.
- PERSONAL PROPERTY INCLUDES:**
- All Residential Household Furnishings Producing Income
 - Equipment, Furniture, and Machinery Used by These Businesses: Commercial, Industrial, and Natural Resource
 - Taxable Personal Property Used As Part of an Agribusiness, that does not qualify as agricultural, pursuant to, § 39-1-102 (1.6)(a), C.R.S.
 - Expensed Assets With a Life of Greater Than One Year
 - Fully Depreciated Assets Still In Use
 - Assets in Storage that are Subject to IRS Depreciation
 - Leasehold Improvements
- “CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:**
Pursuant to § 39-3-119, C.R.S., personal property classified as “consumable” as defined in ARL Volume 5, Chapter 7, is exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any asset having a life of one (1) year or less regardless of cost, and any asset with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to personal property that is fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.
- IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NOT PROVIDED ONE FOR THIS LOCATION.** Do not list merchandise inventory, materials, or supplies. Do list all other personal property acquired by you prior to January 1. If you have given the assessor such a list, you may simply submit additions and deletions each year.
1. List **all** taxable personal property acquired by you prior to January 1, providing: ☐ Item ID Number ☐ Complete Property Description Including Model Number or Capacity ☐ Year Acquired ☐ If the Item is New or Used ☐ Original Installed Cost to You (Current Owner) ☐ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. You should separately submit any available market value, rent, or lease information. The Original Installed Cost to You is defined as the amount that was paid for the personal property when new inclusive of ☐ Sales/Use Tax ☐ Freight and ☐ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges.
 2. List **all** taxable personal property sold, traded, or scrapped prior to January 1 of the current year. For all items deleted, provide:
☐ Item ID Number ☐ Property Description Including Model Number or Capacity ☐ Year Acquired ☐ If the Item is New or Used ☐ Original Installed Cost to You (Current Owner).
- E. **MOBILE EQUIPMENT:** Complete this section if there is any mobile equipment at this location. Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary.
- F. **GENERAL LEDGER:** Extract your original installed cost information for all personal property items from your accounting records. You may submit general ledger information in lieu of completing this section.
- G. **FULLY DEPRECIATED ASSETS / EXPENSED PERSONAL PROPERTY:** List all personal property assets that have been fully depreciated or expensed, but are still used. Attach a separate list if necessary.
- H. **LEASED, LOANED, OR RENTED PERSONAL PROPERTY:** All personal property leased, loaned, or rented to you must be listed in this section. Property rented 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold is considered exempt and should **NOT** be reported. You must identify each item of leased, loaned, or rented personal property as follows: ☐ Owner's/Lessor's Name, Address, and Telephone Number ☐ Property Description Including Model and Serial Number ☐ Total Cost of the Lease to You ☐ Lease Number ☐ Lease Term (From-To) ☐ Total Amount of Annual Rent. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.
- I. **DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
PERSONAL PROPERTY
DECLARATION SCHEDULE

2006

(CONFIDENTIAL DATA)

Assessment Date
January 1Due Date
April 15

County _____

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	
A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)			<input type="checkbox"/> CHECK HERE IF THERE ARE NO CHANGES FROM LAST YEAR'S DECLARATION SCHEDULE INFORMATION. IF SO, GO DIRECTLY TO SECTION I. COMPLETE IT, SIGN IT, AND RETURN FORM TO THE ASSESSOR.
			If you are not the current business owner, please list the name and address of the new owner below. Date Sold _____
PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES OR ADDITIONS)			DO NOT USE – FOR ASSESSOR ONLY
			RECEIVED
			COMPLETED
			LATE FILING PENALTY APPLIED <input type="checkbox"/> YES <input type="checkbox"/> NO
B. BUSINESS: Start-Up Date (<i>at this location</i>)		Square Footage the Business Occupies	Product or Service Provided

C. BUSINESS STATUS: (Please check the appropriate boxes ONLY).

- ☐ NEW BUSINESS/ORGANIZATION. You must give a complete itemized listing of all personal property. Use the first part of Section D and attach separate sheet(s) if needed. In accordance with § 39-3-119.5, C.R.S., you are not required to file this declaration if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your business for an audit regardless of whether you file a declaration schedule.**
- ☐ EXISTING BUSINESS/ORGANIZATION. Indicate any additions and/or deletions to your listing in Section D.
- ☐ NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION. You must give a complete itemized listing of all personal property acquired in a business purchase. Include additions made prior to Jan. 1 since that purchase.
- AS OF JANUARY 1, WERE YOU OUT OF BUSINESS?** ☐ Yes ☐ No If yes, please complete below:
- ☐ Personal Property Sold ☐ Personal Property Stored Date Sold/ Stored _____
- If sold, Selling Price of Furnishings, Assets, and Equipment Only: \$ _____
- If sold, Name and Contact Information of New Owner of the Personal Property: _____ Phone Number (____) _____
- NOTE:** If sold to more than one new owner, please attach a listing of the new owners.
- ☐ PROPERTY CHANGED LOCATION TO _____ ON (DATE) _____

D. ITEMIZED LISTING OF PERSONAL PROPERTY: FOR THE MOST ACCURATE ASSESSMENT, IT IS RECOMMENDED THAT YOU ATTACH A COMPLETE ITEMIZED ASSET LISTING WITH EACH BUSINESS PERSONAL PROPERTY DECLARATION FILING.

NOTE: Include ALL Expensed Assets With a Life of Greater Than 1 Year, Fully Depreciated Assets Still in Use, and Stored Assets That Are Subject to IRS Depreciation.

- ☐
- If NO ADDITIONS, check here. List all personal property acquired prior to January 1. Attach separate sheet(s) if needed.

Item ID Number	Complete Description Including Model or Capacity	Year Acquired	Check New or Used for Each Item:	Your Original Installed Cost	Month & Year First Placed into Service
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

- ☐
- If NO DELETIONS, check here. List all personal property sold, traded, or discarded prior to January 1. Attach separate sheet(s) if needed.

Item ID Number	Complete Description Including Model or Capacity	Year Acquired	Check New or Used for Each Item:	Your Original Installed Cost
			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	

SEE OTHER SIDE

E. MOBILE EQUIPMENT

☐ Check here and complete this section if there is any mobile equipment at this location.

Item ID Number	Description / Model or Capacity	Licensed / Z-Tabbed?	Year Acquired	Check New or Used for Each Item:	Your Installed Cost	Year In Use
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	

F. GENERAL LEDGER (original installed costs only)**DO NOT USE FISCAL YEAR BALANCES**

Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

	Furniture	Machinery & Equipment	Capitalized Mobile Equipment	Electronic Office Equipment	Computers	Signs	All Other
BALANCE JAN. 1, 2005							
BALANCE JAN. 1, 2006							

G. FULLY DEPRECIATED ASSETS / EXPENSED ITEMS: Attach a separate sheet including the appropriate Federal Forms denoting all fully depreciated assets and expensed items. If you have none, write "None."

Description	Year Acquired	Cost	Description	Year Acquired	Cost
1.		\$	4.		\$
2.		\$	5.		\$
3.		\$	6.		\$

H. LEASED, LOANED, OR RENTED PROPERTY (Furniture, Signs, Etc.) **Declare Property Owned by Others.**

Check here if you had any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines, etc., at this location on January 1.

List below, showing owner's name, address, and telephone number; property description; etc. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. If additional room is needed, attach a complete listing of all leased personal property.

Owner/Lessor's Name, Address, Tele. No.	Description Including Model/ Serial No. or Capacity	New or Used?	Cost of Lease	Installed Cost	Lease Number	Term (From - To)	Annual \$ Rent
H.1. Personal Property							
		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$
		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$
		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$

H.2. Mobile Equipment

Licensed /
Z-Tabbed?

		<input type="checkbox"/>	<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$		\$
		<input type="checkbox"/>	<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$		\$

☐ If purchase or maintenance options are included in the total annual \$ rent shown above, check here and furnish details.

I. DECLARATION**THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

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DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

**DS 060 LESSOR PERSONAL PROPERTY
DECLARATION SCHEDULE**
(Use for Leased, Loaned, or Rented Property, or
for Property You Manufacture for Lease)

DS 060A INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

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■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

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As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple) which a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. *Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)*

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING THE LESSOR'S PERSONAL PROPERTY
DECLARATION SCHEDULE DS 060**

- A. **NAME AND MAILING ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.

PERSONAL PROPERTY LOCATION: If not preprinted, provide the: ■ Actual Physical Location of the Personal Property ■ Change In Physical Location, If Applicable ■ Additional Property Location Changes, If Applicable ■ List of Locations Where Other Personal Property Is Owned.

- B. **BUSINESS:** Complete this section by providing your business start-up date and your primary product or service that you provide.
- C. **BUSINESS STATUS:** Check the appropriate boxes for your property status and indicate the date of any change in property's location from the prior year. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your business for an audit regardless of whether you file a declaration schedule.**
- D. **LEASED, LOANED, OR RENTED PROPERTY:** Answer questions concerning manufactured property by checking the appropriate box. IF YOU ARE A MANUFACTURER, PLEASE COMPLETE THIS SECTION AND ALSO READ SECTION F on the reverse side of this form. Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs. All other personal property leased, rented, or loaned by you must be listed on this form. Property rented 30 days at a time or less, returned by the renter at his option and where the sales or use tax is actually collected before finally being sold is considered to be exempt merchandise inventory; it should NOT be reported. Leased, loaned, or rented property must be identified as follows: ■ Name and Address of the User ■ Property Description Including Model and Serial Number ■ Lease Term (From-To) ■ Actual Monthly Rent ■ Year Acquired ■ Sales Price or Original Installed Cost ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. **Sales Price or Original Installed Cost** is defined as the amount that was paid for the personal property when new, inclusive of ■ Sales/Use Tax ■ Freight and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges. The data above must be furnished for each item of personal property being leased, loaned, or rented.

If purchase or maintenance options are included in the leases, check this box and provide details on a separate sheet(s), if necessary. If refurbishments, upgrades, or other changes to existing equipment have been made, check this box and provide details on a separate sheet(s), if necessary.

"CONSUMABLE" PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property classified as "consumable" as defined in ARL Volume 5, Chapter 7, is exempt from taxation and should **NOT** be listed on this declaration. "Consumable" personal property is defined as any asset having a life of one (1) year or less regardless of cost, and any asset with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to personal property that is fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

- E. **DISPOSITION OF PROPERTY FOR CONTRACTS TERMINATED DURING PREVIOUS YEAR:** Complete this section by providing information on the location of property for which leases were terminated in the previous year. You may use the form provided or attach a complete listing.
- F. **MANUFACTURER/LESSORS:** Please read the statements included in this section. Items that were leased during the previous calendar year, but have been returned to the manufacturer for scrapping, substantial reconditioning, renovating, or remanufacturing must be reported to the assessor for the assessment year following the year in which the items were put back into service.
- G. **LESSORS OF MOTOR VEHICLES OR MOBILE MACHINERY OR EQUIPMENT:** If you are a lessor of motor vehicles or mobile machinery or equipment, please provide a list of the items here. Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary.
- H. **ANSWER ALL OF THE QUESTIONS AND PROVIDE SEPARATE LISTINGS IF APPLICABLE.**
- I. **DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
PERSONAL PROPERTY
LESSOR DECLARATION SCHEDULE

2006

(CONFIDENTIAL DATA)

Assessment Date
January 1

Due Date
April 15

County

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	
-----------	-----------	-----------------	--

A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)	If you are not the current business owner, please list the name and address of the new owner below. Date Sold _____
---	---

PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES OR ADDITIONS)	DO NOT USE – FOR ASSESSOR USE ONLY
	RECEIVED
	COMPLETED
LATE FILING PENALTY APPLIED <input type="checkbox"/> YES <input type="checkbox"/> NO	

B. BUSINESS: Start-Up Date (at this location)	Product or Service Provided
--	-----------------------------

C. BUSINESS STATUS: (Please check the appropriate box ONLY).

☐ NEW BUSINESS/ORGANIZATION. You must give a complete itemized listing of all personal property. Use the first part of Section D and attach sheets if needed.
In accordance with § 39-3-119.5, C.R.S., you are not required to file this declaration if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your business for an audit regardless of whether you file a declaration schedule.**

☐ EXISTING BUSINESS/ORGANIZATION. Indicate any additions and/or deletions to your listing in Section D.

☐ NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION. You must give a complete itemized listing of all personal property acquired in a business purchase. Include additions made prior to Jan. 1 since that purchase.

AS OF JANUARY 1, WERE YOU OUT OF BUSINESS? ☐ Yes ☐ No If yes, please complete below:
☐ Personal Property Sold ☐ Personal Property Stored ☐ Date Sold/Stored _____
 If sold, Selling Price of Furnishings, Assets, and Equipment only: \$ _____
 If sold, Name and Contact Information of New Owner of the Personal Property: _____
 Phone Number (_____) _____

NOTE: If sold to more than one new owner, please attach a listing of the new owners.

☐ PROPERTY CHANGED LOCATION TO _____ ON (DATE) _____

D. FOR ALL LESSORS OF PERSONAL PROPERTY. Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs. LOCATION AND DESCRIPTION OF PROPERTY (COMPLETE THE FOLLOWING SECTION OR ATTACH A LIST).

☐ Check here if NO ADDITIONS or DELETIONS

Name and Address of User	Complete Description including Model/Serial Number	Lease Term (From-To)	Monthly Rent	Year Acquired	Sales Price or Original Installed Cost	Month & Year First Placed into Service
1.						
2.						
3.						

☐ Purchase or maintenance options are included the total monthly rent shown above. Below are the details.

--

SEE OTHER SIDE

E. DISPOSITION OF PROPERTY FOR CONTRACTS TERMINATED DURING PREVIOUS YEAR.

(Attach extra sheet(s) if needed).

Customer Name/ Address	Item Description	Lease Amount	Date Terminated	Indicate with "X" Below Return to Owner/Lessor	Purchased By Customer

F. FOR ALL MANUFACTURERS/LESSORS:

Certain equipment that once was inventory may now be taxable. This equipment includes any property that is held for rent or lease and is subject to depreciation UNLESS it is rented for 30 days at a time or less, can be returned at the option of the renter, and for which sales/use tax is collected at sale.

Personal property that was leased during the prior calendar year, but has been returned to the manufacturer for scrapping, substantial reconditioning, renovating, or remanufacturing in accordance with customary practices is exempt if the items were not put back into service as of January 1 of the current assessment year. Manufacturers who have this type of property must report it to the assessor for the assessment year following the year it is put into service.

G. FOR LESSORS OF MOTOR VEHICLES OR MOBILE MACHINERY OR EQUIPMENT

If you are the lessor of motor vehicles or mobile equipment, please complete the section below (or attach a separate list).

Lessee Name and Address	Item Description	Licensed / Z-Tabbed?	Year Acquired	Sale Price or Original Installed Cost
		<input type="checkbox"/>		\$
		<input type="checkbox"/>		\$

H. PLEASE COMPLETE THE FOLLOWING SECTION:

CHECK HERE

- ☐ If any of the declared leases are conditional sales contracts. If you checked this box, please attach a list of the conditional sales contract leases.
- ☐ If all of the declared leases are true leases. If you did NOT check this box, please explain why.
- ☐ If sales tax has been applied to the declared cost figures.

I. DECLARATION**THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.**PLEASE COMPLETE, SIGN, AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.****KEEP ONE COPY FOR YOUR RECORDS.**

T
O

DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

RESIDENTIAL PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

DS 155

**RESIDENTIAL PERSONAL PROPERTY
DECLARATION SCHEDULE**

(Use For All Types of Taxable Residential Personal Property
and Leased Residential Personal Property.

Do Not Use for Natural Resources and Oil and Gas Properties)

DS 155A

INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? The owner (legal titleholder) of taxable personal property as of January 1 must file a declaration schedule if the total actual value (market value) of all the personal property to be listed on this schedule is greater than \$2,500 per county. All personal property, such as a business/organization's:

■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer "yes" to either question, or you have never filed with the county assessor and the total actual value (market value) of all your personal property per county is greater than \$2,500, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost to You. **If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple) which a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING THE RESIDENTIAL PERSONAL PROPERTY
DECLARATION SCHEDULE DS 155**

YOU MUST COMPLETE THIS FORM IF YOU OWN: ■ Rental Residences ■ Apartments ■ Duplexes ■ Triplexes ■ Condominiums ■ Mobile Homes ■ Rooming Houses and Other Dwellings. Declare income-producing residential personal property, such as: ■ Furniture and Other Furnishings Used In Your Rental ■ Equipment ■ Machinery ■ Household Goods. **Do not** declare hotel or motel personal property on this form; use Declaration Schedule DS 056 for that purpose.

- A. NAME AND ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.

PERSONAL PROPERTY LOCATION: If not pre-printed, enter the location by legal description of personal property owned by you (including property under your control or in your possession as of January 1) within this county. Please indicate any property location changes or additional locations on the form.

- B. BUSINESS:** Complete this section by providing your business start-up date and primary product or service.
- C. PROPERTY STATUS:** Check the appropriate box. **If the residence will NOT be rented at any time during the current year, check the first box in Section C.** If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your rental property for an audit regardless of whether you file a declaration schedule.**
- D. UNIT DESCRIPTION:** Describe your unit by marking the appropriate box for: ■ Furnished ■ Unfurnished ■ Studio, One, Two, or Three Bedrooms ■ Mobile Home ■ Other.
- E. PERSONAL PROPERTY IS DEFINED AS:** all residential household furniture and other furnishings used in a rental and ■ Equipment ■ Machinery used by a commercial business.

“Personal property” means everything that is the subject of ownership and that is not included within the term ‘real property’. ‘Personal property’ includes machinery, equipment, and other articles related to a commercial or industrial operation that are either affixed or not affixed to the real property for proper utilization of such articles. . . .” § 39-1-102(11), C.R.S. Regardless of whether property is affixed to a building, it is personal property if it is used for the purpose of a commercial or industrial operation and not for the enhancement of the real property.

NOTE: List ALL Personal Property including EXPENSED ASSETS WITH A LIFE OF GREATER THAN ONE YEAR, ASSETS THAT ARE SUBJECT TO IRS DEPRECIATION, AND FULLY DEPRECIATED ASSETS STILL IN USE. Please make sure that you declare all newly acquired, refurbished, and/or replaced furniture and appliances. You should also submit any relevant market value, rent, or lease information.

“CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property classified as “consumable” as defined in ARL Volume 5, Chapter 7, is exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any asset having a life of one (1) year or less regardless of cost, and any asset with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to personal property that is fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NEVER FILED FOR THIS UNIT. Do not list merchandise inventory, materials, or supplies. Do list all other income producing personal property acquired by you during the prior year. If you have given the assessor such a list, you may simply submit additions and deletions each year.

1. List all income producing personal property acquired by you during the prior year, providing: ■ Item ID Number ■ Furnishings Description ■ Number of Furnishings ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner) ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. The **Original Installed Cost to You** is defined as the amount that was paid for the personal property when new inclusive of ■ Sales/Use Tax ■ Freight and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges.

2. List all income producing personal property sold, traded, or scrapped during the prior year. For all items deleted, provide: ■ Item ID Number ■ Furnishings Description ■ Number of Furnishings ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner).

- F. FULLY DEPRECIATED ASSETS / EXPENSED PERSONAL PROPERTY:** List all personal property assets that have been fully depreciated or expensed, but are still used. Attach a separate list if necessary.
- G. LEASED, LOANED OR RENTED PROPERTY:** All personal property leased, loaned, or rented to you must be listed in this section. Property rented 30 days or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold is considered exempt and should **NOT** be reported. You must identify each item of leased personal property as follows: ■ Owner's/ Lessor's Name, Address, and Telephone Number ■ Property Description Including Model and Serial Number ■ Cost of the Lease ■ Lease Number ■ Lease Term (From-To) ■ Total Amount of Annual Rent. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.
- H. DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
RESIDENTIAL PERSONAL PROPERTY
DECLARATION SCHEDULE

2006

Assessment Date
January 1

Due Date
April 15

(CONFIDENTIAL DATA)

County

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	<input type="checkbox"/> CHECK HERE IF THERE ARE NO CHANGES FROM LAST YEAR'S DECLARATION SCHEDULE INFORMATION. IF SO, GO DIRECTLY TO SECTION H, COMPLETE IT, AND SIGN IT.
A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)			
PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES OR ADDITIONS)			If you are not the current business owner, please list the name and address of the new owner below. Date Sold _____
			DO NOT USE – FOR ASSESSOR USE ONLY
			RECEIVED
			COMPLETED
			LATE FILING PENALTY APPLIED <input type="checkbox"/> YES <input type="checkbox"/> NO

B. BUSINESS:

Start-Up Date (at this location)

Product or Service Provided

C. PROPERTY STATUS:

(Please check the appropriate box ONLY).

In accordance with § 39-3-119.5, C.R.S., you are not required to file this declaration if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **The assessor may select your rental property for an audit regardless of whether you file a declaration schedule.**

- ☐ CHECK HERE IF NO LONGER A RENTAL. Ending rental date _____
- ☐ NEW RENTAL / NEW OWNER. You MUST ATTACH a complete list of all your residential personal property including the cost and month/year first rented.
- ☐ EXISTING RENTAL. Indicate any additions and/or deletions to your listing in Section E.

D. UNIT DESCRIPTION

☐ Please describe your rental unit by CHECKING the appropriate boxes below.

☐ Furnished ☐ Unfurnished ☐ Studio ☐ 1 Bdrrm ☐ 2 Bdrrm ☐ 3 Bdrrm ☐ Mobile Home ☐ Other

****FOR THE MOST ACCURATE ASSESSMENT, IT IS RECOMMENDED THAT YOU ATTACH A COMPLETE ITEMIZED ASSET LISTING WITH EACH RENTAL PERSONAL PROPERTY DECLARATION FILING.****

E. LISTING OF PERSONAL PROPERTY:

NOTE: List ALL personal property with a life of greater than one year and assets that are subject to IRS depreciation. Please make sure that you declare all newly acquired, refurbished, and/or replaced furniture and appliances.

☐ If NO ADDITIONS, check here. List all Personal Property acquired prior to January 1. Attach separate list if needed.

Item ID Number	Description of Furniture, Furnishings, Household Goods, Equipment, Etc.	Year Acquired	Check New or Used for Each Item:	Your Original Installed Cost	Month & Year First Placed into Service
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$	

☐ If NO DELETIONS, check here. List all Personal Property sold, traded, or discarded prior to January 1. Attach separate list if needed.

Item ID Number	Description of Furniture, Furnishings, Household Goods, Equipment, Etc.	Year Acquired	Check New or Used for Each Item:	Your Original Installed Cost
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$
			<input type="checkbox"/> New <input type="checkbox"/> Used	\$

SEE OTHER SIDE

F. LIST ALL FULLY DEPRECIATED ASSETS / EXPENSED ITEMS: Attach a separate sheet including the appropriate Federal Forms denoting all fully depreciated assets and expensed items. If you have none, write "None."

Terms denoting an fully depreciated asset and expensed item. If you have none, write "None".					
Description		Year Acquired	Cost	Description	
				Year Acquired	Cost
1.			\$	4.	\$
2.			\$	5.	\$
3.			\$	6.	\$

G. LEASED, LOANED, OR RENTED PROPERTY (Furniture, Signs, Etc.) Declare Personal Property Owned by Others.

☐ If you possessed any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines, etc. on January 1st check here.

List below, showing owner's name, address, and telephone number; property description; etc. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor.

[illegible]

Are purchase or maintenance options included in the total annual rent shown above? ☐ Yes ☐ No If yes, please furnish details.

H. DECLARATION

THIS RETURN IS SUBJECT TO AUDIT

“I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value.” § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) _____

NAME OF OWNER

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

T
O

DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

COAL REAL AND PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

DS 618	COAL REAL AND PERSONAL PROPERTY DECLARATION SCHEDULE
DS 618A	INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? The owner (legal titleholder) of taxable personal property as of January 1 must file a declaration schedule if the total actual value (market value) of all the personal property to be listed on this schedule is greater than \$2,500 per county. All personal property, such as a business/organization's:

■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer "yes" to either question, or you have never filed with the county assessor and the total actual value (market value) of all your personal property per county is greater than \$2,500, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property at this location. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost to You. **If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple), which a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING THE COAL REAL AND PERSONAL PROPERTY
DECLARATION SCHEDULE, DS 618**

- A. NAME AND ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.
- PROPERTY LOCATION:** If not pre-printed, enter the actual physical location of real and personal property owned by you and located within this county. This includes property owned or under your control or in your possession as of January 1. Indicate if there has been a change in location. List any additional property locations.
- B. OPERATION:** Complete this section by providing your business start-up date and primary product or service. If you are not the current business owner, please list the name and address of the new owner in the appropriate box.
- BUSINESS STATUS:** Check the box that best describes your business status.
- C. LAND INFORMATION:** The owner or operator shall furnish information consisting of all property owned or leased subject to production or non-production. The distribution of the leases and/or land shall be furnished, or sufficient documentary evidence shall be filed with the assessor for the development of such information.
- D. LEASE & PERMIT INFORMATION:** The owner or operator must furnish names and other information pertaining to any leases. Leases shall be on file with the assessor and kept updated by the owner or operator. Indicate if a Colorado Division of Minerals and Geology (DMG) permit is on file with the county clerk.
- E. PRODUCTION INFORMATION:** Provide the: ■ Number of tons and their production cost of the previous calendar year ■ Number of tons sold and the gross and net incomes derived from sales for the previous calendar year ■ Names of other substances mined at this site ■ Washing cost/ton if coal is "WASHED" at mine prior to sale.
- F. RESERVE INFORMATION:** Every year, the operator must file with the assessor annually updated engineering or geological reports that set forth reserve information, which should include the latest data.
- G. GEOLOGICAL INFORMATION:** Furnish items of geological and chemical information, including: ■ Heat Value ■ Sulfur Content ■ Moisture ■ Ash ■ Volatile Matter ■ Fixed Carbon ■ Rank or Class (such as lignite, bituminous, etc.). In the case of metallurgical coal, note the free swelling index. A range of values will suffice in the absence of other data.
- H. PURCHASER'S STATEMENT:** List names and addresses of purchasers of coal producers during the prior calendar year. In addition, provide information as to: ■ Whether it was a contract or spot sale ■ Market price for which the coal was sold (not including freight) ■ Freight charge, if any ■ Total price, including freight, received for the coal.
- I. LISTING OF REAL PROPERTY IMPROVEMENTS:** List the: ■ Description and location of all buildings and other leasehold improvements ■ Construction or Installation Date ■ Your Original Installed Cost. The taxpayer may attach statements or accounting records to describe this property.
- J. LISTING OF PERSONAL PROPERTY:** Natural resources personal property includes equipment, furniture, or machinery that is used in the: ■ Exploration ■ Production ■ Milling ■ Processing ■ Refining of natural resource products. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a schedule, the assessor may select your business for an audit.**

NOTE: List ALL Personal Property including EXPENSED ASSETS WITH A LIFE OF GREATER THAN ONE YEAR AND FULLY DEPRECIATED ASSETS STILL IN USE THAT ARE SUBJECT TO IRS DEPRECIATION. You should also submit any relevant market value, rent, or lease information.

“CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property items that are classified as “consumable” as defined in ARL Volume 5, Chapter 2, are exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any item having a life of one (1) year or less regardless of cost, and any item with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to each item of personal property fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NEVER PROVIDED ONE FOR THIS LOCATION. Do not list merchandise inventory, materials, or supplies. Do list all other personal property acquired by you during the prior year. If you have given the assessor such a list, you may simply submit additions and deletions each year.

1. List all taxable personal property acquired by you during the prior year, providing: ■ Item ID Number ■ Complete Property Description Including Model Number or Capacity ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner) ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. You should separately submit any available market value, rent, or lease information. The **Original Installed Cost to You** is defined as the amount that was paid for the personal property when new inclusive of ■ Sales/Use Tax ■ Freight and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges.
2. List all taxable personal property sold, traded, or scrapped during the prior year. For all items deleted, provide ■ Item ID Number ■ Property Description ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner).
3. List all unlicensed mobile equipment at this location. Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs.
4. All leasehold improvements must be itemized to include: ■ Property Description ■ Year Acquired ■ Your Original Installed Cost.

K. DEPRECIATION: If you file a Form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

L. LEASED, LOANED OR RENTED PERSONAL PROPERTY: All personal property leased, loaned, or rented to you must be listed in this section. Property rented for 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold, is considered exempt and should **NOT** be reported. You must identify each item of leased personal property as follows: ■ Owner/Lessor's Name, Address, and Telephone Number ■ Property Description Including Model and Serial Number ■ Cost of the Lease ■ Lease Number ■ Lease Term (From-To) ■ Total Amount of Annual Rent. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.

M. DECLARATION AND SIGNATURE: Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to the assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
COAL REAL AND PERSONAL PROPERTY
DECLARATION SCHEDULE

2006

(CONFIDENTIAL DATA)

Assessment Date
January 1

Due Date
April 15

County

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	DO NOT USE – FOR ASSESSOR ONLY						
			Code	Description	Acres	Tons	Actual Value	%	Assessed Value
A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)			5110	Prod. Reserves Land & Leaseholds				29%	\$
			5210	Improvements				29%	\$
PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES OR ADDITIONS)			5410	Equip. Furn. & Machinery				29%	\$
				TOTAL		\$			\$
			RECEIVED		APPROVED				
COMPLETED		ABSTRACT CHGS.							
LATE FILING PENALTY APPLIED					YES		NO		

B. OPERATION: Start-Up Date

Type of Product

BUSINESS STATUS

Check the appropriate box:

☐ New Business

☐ New Owner(s)

☐ Check box if this is your first return.

If this is your first return, You MUST furnish a complete itemized listing.

If you are not the current business owner, please list the name and address of the new owner below.

Date Sold

All Royalty Owners or Coal Mine Producers MUST complete and return this form to the County Assessor by April 15th.

C. LAND INFORMATION

TOTAL ACRES:	
Owned	
Leased	
Permitted	
NUMBER OF ACRES THAT ARE:	
Affected	
Non-reserve	
Depleted	

D. LEASE AND PERMIT INFORMATION

1.	Lease Information (Attach extra sheet for additional leases)
	Lessor's name
	Lease date
	Lease term
	Royalty rate
	Lease options
	Leases are on file with County Assessor <input type="checkbox"/> Yes <input type="checkbox"/> No
2.	Permit Information: Division of Minerals and Geology
	Permit Number

E. PRODUCTION INFORMATION

1.	Tons of coal produced from all lands during preceding calendar year	
2.	Production cost of all coal produced during preceding calendar year	\$
3.	Tons sold during preceding calendar year	
4.	Beneficiation or washing cost per ton (if applicable)	\$
5.	Gross income from coal sold during preceding calendar year	\$
6.	Net income from all coal sold during preceding calendar year	\$
7.	Note any other substances mined or produced at this site	

F. RESERVE INFORMATION

1.	Estimated recoverable amount (in tons)	
2.	Estimated durability of reserves (in years)	
3.	Number of acres (in reserves)	
4.	Is there a geological report concerning the coal geology of the reserve area?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Name of report	
	Location of report	

G. GEOLOGICAL INFORMATION

Please complete the items below to supply important Information about the mined coal's chemical properties:	
1.	Heat value (BTU/lb)
2.	Sulfur content (%)
3.	Moisture (%)
4.	Ash (%)
5.	Volatile matter (%)
6.	Fixed carbon (%)
7.	Rank of coal (bituminous, etc.)
8.	Free swelling index (FSI)**
**Complete if you are mining metallurgical grade coal.	

SEE OTHER SIDE

H. PURCHASER'S STATEMENT (will be treated as strictly confidential)

Name and Address	Contract or Spot Sale	Date of Contract Or Spot Sale	Price Received	Freight Charge	Total Price Received

I. LISTING OF REAL PROPERTY IMPROVEMENTS (Attach separate sheet(s) if needed).

List buildings and other improvements constructed or installed the previous year. Include the property description and location, installation date, your installed cost, and any additions since original installation.

Buildings and Other Improvements Description and Location	Date of Installation	Original Installed Cost	Additions Since Original Installation

J. LISTING OF PERSONAL PROPERTY

****FOR AN ACCURATE ASSESSMENT, WE MUST HAVE A COMPLETE LISTING OF PERSONAL PROPERTY****

NOTE: Include ALL Expensed Assets With a Life of Greater Than 1 Year, Fully Depreciated Assets Still in Use, and Stored Assets Which Have Been Subject to IRS Depreciation. In accordance with § 39-3-119.5, C.R.S., you are not required to complete this section if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.**

☐ Check here if there are no additions. (1) List Personal Property acquired prior to January 1. (Attach separate sheet(s), if needed).

Item ID No.	Complete Description Including Model or Capacity	Year Acquired	Check One For Each Item:	Original installed Cost to You	Month & Year First Placed into Service
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

☐ Check here if there are no deletions. (2) List Personal Property sold, traded, or permanently disposed of as of January 1.

			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	

(3) List Unlicensed Mobile Equipment. Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

				Year In Use
			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	

(4) List ALL leasehold Improvements. (Attach separate sheet(s), if needed).

Description	Year Acquired	Your Original Installed Cost

K. DEPRECIATION: If you file a form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

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L. LEASED, LOANED, OR RENTED PROPERTY (Furniture, Signs, Etc.) **Declare Personal Property Owned by Others Here.**

☐ Check here If you possessed any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines on January 1st.

Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs. List below, showing owner's name, address, and telephone number; property description; etc. If any of the leased equipment is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor.

Owner/Lessor's Name Address, Telephone Number	Description including Model/Serial No.	Cost of Lease	Lease Number	Term (From - To)	Annual \$ Rent
<input type="checkbox"/>					
<input type="checkbox"/>					

Are purchase or maintenance options included in the total annual rent shown above? ☐ Yes ☐ No If yes, please furnish details.

M. DECLARATION **THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

T
O

DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

PRODUCING MINES REAL AND PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

**DS 628 - PRODUCING MINES REAL AND PERSONAL
PROPERTY DECLARATION SCHEDULE**

DS 628A - INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? The owner (legal titleholder) of taxable personal property as of January 1 must file a declaration schedule if the total actual value (market value) of all the personal property to be listed on this schedule is greater than \$2,500 per county. All personal property, such as a business/organization's:

■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer "yes" to either question, or you have never filed with the county assessor and the total actual value (market value) of all your personal property per county is greater than \$2,500, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost to You. **If you are a first time filer, or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple), which a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

INSTRUCTIONS FOR COMPLETING THE PRODUCING MINES REAL AND PERSONAL PROPERTY DECLARATION SCHEDULE, DS 628

For this section, the following statutes may be referenced: §§ 39-6-104, 39-6-105, and 39-6-107, C.R.S.

All owners or operators of mines, placers, lodes, tunnels, or mill sites who extract any amount of ores, metals or mineral substances are required to file with the assessor a statement of production for the previous year and a listing of lands and/or mining claims. This statement should include: ■ Mining Property ■ Improvements ■ Personal Property.

A. NAME AND ADDRESS: Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.

LOCATION OF PROPERTY: If not preprinted, enter the actual physical location of real and personal property owned by you and located within this county. This includes property owned by you or under your control or in your possession as of January 1. Indicate if there has been a change in location. List any additional property locations.

B. OPERATION: Complete this section by providing your business start-up date and primary product or service.

BUSINESS STATUS: Check the box that best describes the status of your business and property.

C. PRODUCTION INFORMATION: If a mine, placer, lode, tunnel or mill site, consisting of one or more mining claims, severed mineral interests or other lands with associated mineral rights was in operation during the preceding year, a statement of production must be filed on the form provided. Production requirements must comply with § 39-6-104, C.R.S. When this statement of production shows that the operation produced more than \$5000 in gross proceeds, the operation will be classified as a producing mine. The valuation for assessment shall be at an amount equal to twenty-five percent (25%) of the gross proceeds or one hundred percent (100%) of the net proceeds of such production, whichever is greater. "Gross Proceeds" is the gross value of the ore produced after allowable treatment, reduction (smelting), transportation, and sales costs have been deducted. These deductions are made only if those costs were included in the original gross value of the ore or products. Only those costs that have occurred between the point of sale and the mine mouth shall be considered allowable cost deductions from the gross value of the ore or products to obtain the gross proceeds amount. "Net Proceeds" is the gross value of the ore after costs of extraction (mining) are deducted from the "Gross Proceeds."

■ This is the statutory method of valuation of a producing mine, and is not an assessment of the ore itself.

■ Those operations that do not have over \$5000 in gross proceeds during the previous year shall be classified as non-producing mines, and will be valued as all other real property is valued – by use of the three approaches to value insofar as they are applicable.

C1./C2. In this section, please indicate if your operation is a producing mine under the definition set forth in § 39-6-105, C.R.S. and restated in the instructions above. If your operation does not qualify as a producing mine but had any amount of production during the previous year, you must show those figures in the necessary STATEMENT OF PRODUCTION SECTION.

C3 In this section, please list all production figures in the spaces provided.

On line a., list the number of tons of ore mined during the previous calendar year (Tons of ore removed from the ore reserve).

On line b., list the gross value of ore, or products derived therefrom, mined during the previous calendar year. This is the amount for which the product of the mine for the year was sold, or could have been sold, as ore, in concentrates, or in some other form. If there is an established preceding calendar year's market value for the ore of the type mined, this value must be shown, even though the product is not actually sold as ore. If part or all of the ore mined during the year was not sold during the year, or before the statement is filed, the ore or products should be valued at prevailing prices for the year of production. Tons of ore or products mined multiplied by the average value per ton of ore or products mined equals gross value.

On line c., list the total treatment costs for the ore and the mineral products contained therein that were incurred subsequent to the extraction (mining) of the ore, but before any possible sale. Treatment costs include crushing, grinding, concentrating, separating, conversion, or any other form of processing, other than reduction, performed to obtain a marketable product. **Only those costs that are actually reflected in the gross value of the product will be allowed.**

On line d., list the total costs of transportation incurred in moving the ore from the mine mouth to the point of sale. Transportation costs incurred in moving the ore from the mining face to the mouth of the mine are not to be included, but should be included in costs of extraction (mining).

On line e., list the total costs incurred in selling the marketable product(s). Exclude marketing costs for products that are not valued as part of the gross value amount.

On line f., list the total costs incurred in the reduction of the ore to its base product. These costs are deductions allowable only when the reduction cost is included in the gross value of the product.

On line g., show the total of the costs entered in lines c., d., e., and f. In determining the costs, if all the marketable product mining during the previous year has not been sold as of the filing of the statement, use typical market prices during the previous calendar year.

On line h., show the gross proceeds from production, subtracting the amount on line g. from the gross value of the ore mined (line b).

On line i., list the cost of extracting (mining) the ore. This total includes the costs incurred in moving the undisturbed ore from the "FACE" to the "Mouth" of the mine. Exploration costs are not allowable as a cost of extraction.

On line j., show the net proceeds from production by subtracting the cost of extraction (line i) from the gross proceeds of production (line h). Exclude any costs that are not directly related to production from the producing mine, or to subsequent treatment, transportation, or sale. Depletion, depreciation, profit (margin), and unrelated off-site expenses are not allowable deductions.

The assessor will use the information provided in the statement to determine a valuation for assessment of the producing mine for the year following the year of production. If the mine is located in more than one political jurisdiction levying a tax, the valuation will be divided between the jurisdictions in proportion to the number of acres of the mine located in each jurisdiction. If the mine is located in more than one county, a consolidated statement must be filed with each county's assessor.

Attach supporting documents that show how the figures on the statement were derived, or make records supporting such figures available for the assessor's inspection.

INSTRUCTIONS FOR COMPLETING THE PRODUCING MINES REAL AND PERSONAL PROPERTY

C4. ■ List the name and address of the owner of the mining claims, mineral rights or other lands comprising the mining property.

■ List the name and address of the operator of the mining operation, if any, located on the mining property.

■ List all minerals and salable by-products being extracted at the mining operation.

■ List Colorado Division of Minerals and Geology (DMG) permit number.

C5. and C6.: Do not write in these sections.

D. **BREAKDOWN OF MINING CLAIMS:** All owners of patented or unpatented mining claims, whether they are part of a producing mine or not, must list all claims in this section.

If the claim is patented, list the: ■ Claim name and number ■ U.S. mineral survey number ■ Acreage of the claim ■ Mining district where the claim is located ■ Type of claim (i.e. lode, placer, tunnel, mill site) ■ Date of recording of the location certificate for the claim ■ Patent date ■ Whether the claim is part of a producing mine as defined in § 39-6-105, C.R.S. If the claim is not patented, the numbers of the book and page documented in the county records must be used in place of the U.S. mineral survey number.

All information listed in this section is required by statute for the assessor to be able to make a correct and complete assessment of all claims. In addition, on a separate sheet, list the legal description and acreage of all other lands (i.e. severed mineral rights, deeded lands, leased lands, etc.) that make up any part of the mining property.

E. **LISTING OF REAL PROPERTY IMPROVEMENTS:** List the: ■ Description and location of all buildings and other leasehold improvements ■ Construction or installation date ■ Your Original installed cost. The taxpayer may attach statements or accounting records to describe this property.

F. **LISTING OF PERSONAL PROPERTY:** Natural resources personal property includes equipment, furniture, or machinery that is used in the: ■ Exploration ■ Production ■ Milling ■ Processing ■ Refining of natural resource products. If you are a first time filer, or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.**

NOTE: List ALL Personal Property including EXPENSED ASSETS WITH A LIFE OF GREATER THAN ONE YEAR AND FULLY DEPRECIATED ASSETS STILL IN USE THAT ARE SUBJECT TO IRS DEPRECIATION. You should also submit any relevant market value, rent, or lease information.

“CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property items that are classified as “consumable” as defined in ARL Volume 5, Chapter 2, are exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any item having a life of one (1) year or less regardless of cost, and any item with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to each item of personal property fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NEVER PROVIDED ONE FOR THIS LOCATION. Do not list merchandise inventory, materials, or supplies. **Do** list all other personal property acquired by you during the prior year. If you have given the assessor such a list, you may simply submit additions and deletions each year.

1. List all taxable personal property acquired by you during the prior year, providing: ■ Item ID Number ■ Complete Property Description Including Model Number or Capacity ■ Year Acquired ■ If Item is New or Used ■ Original Installed Cost to You (Current Owner) ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. You should separately submit any available market value, rent, or lease information. The Original Installed Cost to You is defined as the amount that was paid for the personal property when new, inclusive of ■ Sales/Use Tax ■ Freight and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges.
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3. List all unlicensed mobile equipment at this location. Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs.
4. All leasehold improvements must be itemized to include: ■ Property Description ■ Year Acquired ■ Your Original Installed Cost.

G. **DEPRECIATION:** If you file a Form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

H. **LEASED, LOANED OR RENTED PERSONAL PROPERTY:** All personal property leased, loaned, or rented to you must be listed in this section. Property rented for 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold, is considered exempt and should **NOT** be reported. You must identify each item of leased personal property as follows: ■ Owner/Lessor's Name, Address, and Telephone Number ■ Property Description Including Model and Serial Number ■ Cost of the Lease ■ Lease Number ■ Lease Term (From-To), and ■ Total Amount of Annual Rent. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.

I. **DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to the assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State Of Colorado
PRODUCING MINES REAL AND PERSONAL
PROPERTY DECLARATION SCHEDULE

2006

(CONFIDENTIAL DATA)

Assessment Date
January 1

Due Date
April 15

County

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	DO NOT USE – FOR ASSESSOR ONLY						
			CODE	DESCRIPTION	ACRES	TONS PRODUCED	ACTUAL VALUE	ASSESSED VALUE	
A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)			61					\$	
			61					\$	
			61					\$	
PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES OR ADDITIONS)			62	IMPROVEMENTS			\$	29%	\$
							\$	29%	\$
			64	EQUIP. FURN. & MACHINERY			\$	29%	\$
							\$	29%	\$
							\$	29%	\$
			TOTALS				\$	29%	\$

B. OPERATION: Start-Up Date				If you are not the current business owner please list the name and address of the new owner below. Date Sold _____
Types of Product				
BUSINESS STATUS	Check the Appropriate Box:	<input type="checkbox"/> NEW BUSINESS	<input type="checkbox"/> NEW OWNER(S)	
<input type="checkbox"/> Check box if this is your first return.		If this is your first return, you MUST furnish a complete itemized listing.		

C. PRODUCTION INFORMATION (Please read instructions FIRST before completing this section.)

- Was this operation a producing mine during the previous year? ☐ Yes ☐ No
 - If yes, indicate total acreage at the producing mine. _____ acres
- List all minerals or products mined last year and the % of total gross value for each product mined. Attached separate sheet(s), if needed.
- | | |
|---|---|
| 1. Product Mined _____ % of total gross value | 3. Product Mined _____ % of total gross value |
| 2. Product Mined _____ % of total gross value | 4. Product Mined _____ % of total gross value |

(SEE INSTRUCTIONS FOR PRODUCING MINE DEFINITION)

<p>3) STATEMENT OF PRODUCTION FOR THE PREVIOUS YEAR</p> <p>a. Tons of Ore Mined During Year _____ Tons _____</p> <p>b. Gross Value of Ore Mined During Year \$ _____</p> <p>c. Cost of Treatment \$ _____ (if gross value includes treatment cost)</p> <p>d. Cost of Transportation _____</p> <p>e. Cost of Sale _____</p> <p>f. Cost of Reduction _____</p> <p>g. Subtotal (line c+d+e+f) _____</p> <p>h. Gross proceeds from Production \$ _____</p> <p>i. Cost of Extraction (mining) _____</p> <p>j. Net Proceeds from Production \$ _____</p>	<p>4) Name of Owner of mining leaseholds and lands</p> <p>_____</p> <p>Address of Owner of mining leaseholds and lands</p> <p>_____</p> <p>Name of Operator of mining operation</p> <p>_____</p> <p>Address of Operator of mining operation</p> <p>_____</p> <p style="text-align: center;">DMG PERMIT NUMBER</p> <p>_____</p>
---	--

<p>5) CORRELATION (DO NOT USE – FOR ASSESSOR ONLY)</p> <p>25% of Gross Proceeds \$ _____</p> <p>100% of Net Proceeds \$ _____</p> <p>VALUATION FOR ASSESSMENT \$ _____</p>	<p>6) APPORTIONMENT OF ASSESSMENT (DO NOT USE – FOR ASSESSOR ONLY)</p> <p>County _____ Tax Area _____ Acreage _____</p> <p>County _____ Tax Area _____ Acreage _____</p> <p style="text-align: right;">TOTAL ACREAGE _____</p>
---	---

D. BREAKDOWN OF MINING CLAIMS OR LANDS COMPRISING MINING PROPERTY OWNED OR LEASED BY YOU
(Attach separate sheet(s) if needed).

Claim Name or Number	Patented or Unpatented?	U.S. Mineral Survey No.	Book/Page Or Reception No.	Acreage Or Claim	Mining District	Type of Claim	Location Certificate Recording Date	Part of Producing Mine?

Also list all land owned by you NOT considered a mining claim but comprising the mining property.
SEE OTHER SIDE

E. LISTING OF REAL PROPERTY IMPROVEMENTS (Attach separate sheet(s) if needed).

List buildings and other improvements constructed or installed the previous year. Include the property description and location, installation date, your installed costs, and any additions since original installation.

Buildings and Other Improvements Description and Location	Date of Installation	Original Installed Cost	Additions Since Original Installation

F. LISTING OF PERSONAL PROPERTY **FOR AN ACCURATE ASSESSMENT, WE MUST HAVE A COMPLETE LISTING OF PERSONAL PROPERTY**

NOTE: Include ALL Expensed Assets With a Life of Greater Than 1 Year, Fully Depreciated Assets Still in Use, and Stored Assets That Have Been Subject to IRS Depreciation. In accordance with § 39-3-119.5, C.R.S., you are not required to complete this section if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer, or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.**

- ☐ Check here if there are no additions. (1) List Personal Property acquired prior to January 1. (Attach separate sheet(s), if needed).

Item ID No.	Complete Description Including Model or Capacity	Year Acquired	Check One For Each Item:	Original installed Cost to You	Month & Year First Placed into Service
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

- ☐ Check here if there are no deletions. (2) List Personal Property sold, traded, or permanently disposed of as of January 1.

			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

(3) List Unlicensed Mobile Equipment. Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

				Year In Use
			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	
			<input type="checkbox"/> New <input type="checkbox"/> Used	

- (4) List ALL leasehold Improvements. (Attach separate sheets(s), if needed).

Description	Year Acquired	Your Original Installed Cost

G. DEPRECIATION: If you file a Form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

H. LEASED, LOANED, OR RENTED PROPERTY (Furniture, Signs, Etc.) **Declare Personal Property Owned by Others Here.**

☐ Check here If you possessed any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines on January 1st. Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs. List below, showing owner's name, address, and telephone number; property description; etc. If any of the lease equipment is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor.

Owner/Lessor's Name Address, Telephone Number	Description including Model/Serial No.	Cost of Lease	Lease Number	Term (From – To)	Annual \$ Rent
<input type="checkbox"/>					
<input type="checkbox"/>					

Are purchase or maintenance options included in the total annual rent shown above? ☐ Yes ☐ No If Yes, please furnish details.

I. DECLARATION**THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

T
O

DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

EARTH OR STONE PRODUCTS, REAL AND PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

- DS 648 - EARTH OR STONE PRODUCTS
REAL AND PERSONAL PROPERTY
DECLARATION SCHEDULE**
- DS 648A - INSTRUCTIONS**

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO

GENERAL INFORMATION

(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? The owner (legal titleholder) of taxable personal property as of January 1 must file a declaration schedule if the total actual value (market value) of all the personal property to be listed on this schedule is greater than \$2,500 per county. All personal property, such as a business/organization's:

■ Equipment ■ Security Devices ■ Machinery ■ Household Furnishings and ■ Personal Effects, not otherwise exempt by law, must be listed on this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer "yes" to either question, or you have never filed with the county assessor and the total actual value (market value) of all your personal property per county is greater than \$2,500, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired and ■ Original Installed Cost to You. **If you are a first time filer, or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple) that a person is required to file in the county.

WHAT HAPPENS IF YOU FAIL TO FILE? The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on June 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING EARTH OR STONE PRODUCTS REAL AND PERSONAL
PROPERTY DECLARATION SCHEDULE, DS 648**

- A. NAME AND ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.

PROPERTY LOCATION: If not preprinted, enter the actual physical location of all real and personal property you own in the county. This includes property owned by you or under your control or in your possession as of January 1. Indicate if there has been a change in location. List any additional property locations.

- B. OPERATION:** Complete this section by providing your business start-up date and primary product or service.

BUSINESS STATUS: Check the box that best describes the status of your business and property.

- C. PRODUCTION:** Please list the description, volume, royalty rate (per ton OR per cubic yard), and retail sale price (per ton OR per cubic yard) of any earth or stone extracted during the preceding calendar year. Do not include overburden. If both sand and gravel and borrow are extracted, please list each product on a separate line. Borrow is defined as material, which subsequent to extraction, is usually not processed in any manner prior to sale or use. If this earth or stone operation is on leased land, please indicate the current royalty rate paid.

- D. LEASE AND PERMIT INFORMATION:** If the property is leased, submit the information pertaining to the lease. Please indicate the Colorado Division of Minerals and Geology (DMG) permit number.

- E. LAND INFORMATION:** Please indicate the: ■ Number of acres under permit by the DMG ■ Number of acres affected by the mining operation as of January 1, and ■ Estimated life of the deposit in years.

- F. LISTING OF REAL PROPERTY IMPROVEMENTS:** List the: ■ Description and location of all buildings, fixtures, and leasehold improvements ■ Construction or installation date ■ Your Original Installed Cost. The taxpayer may attach statements or accounting records to describe this property.

- G. LISTING OF PERSONAL PROPERTY:** Natural resources personal property includes equipment, furniture, or machinery that is used in the: ■ Exploration ■ Production ■ Milling ■ Processing, and/or ■ Refining of natural resource products. If you are a first time filer, or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.**

NOTE: List ALL Personal Property including EXPENSED ASSETS WITH A LIFE OF GREATER THAN ONE YEAR AND FULLY DEPRECIATED ASSETS STILL IN USE THAT ARE SUBJECT TO IRS DEPRECIATION. You should also submit any relevant market value, rent, or lease information.

“CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property items that are classified as “consumable” as defined in ARL Volume 5, Chapter 2, are exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any item having a life of one (1) year or less regardless of cost, and any item with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to each item of personal property fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NEVER PROVIDED ONE FOR THIS LOCATION.

Do not list merchandise inventory, materials, or supplies. Do list all other personal property acquired by you during the prior year. If you have given the assessor such a list, you may simply submit additions and deletions each year.

1. List all taxable personal property acquired by you during the prior year, providing: ■ Item ID Number ■ Complete Property Description Including Model Number or Capacity ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner), and ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. You should separately submit any available market value, rent, or lease information. The Original Installed Cost to You is defined as the amount that was paid for the personal property when new, inclusive of ■ Sales/Use Tax ■ Freight, and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges.
2. List all taxable personal property sold, traded, or scrapped during the prior year. Provide for all items deleted: ■ Item ID Number ■ Property Description ■ Year Acquired ■ If the Item is New or Used, and ■ Original Installed Cost to You (Current Owner).
3. List all unlicensed mobile equipment at this location. Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs.
4. All leasehold improvements must be itemized to include: ■ Property Description ■ Year Acquired, and ■ Your Original Installed Cost.

H. DEPRECIATION: If you file a Form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

I. LEASED, LOANED OR RENTED PERSONAL PROPERTY: All personal property leased, loaned, or rented to you must be listed in this section. Property rented for 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold, is considered exempt and should NOT be reported. You must identify each item of leased personal property as follows: ■ Owner/Lessor's Name, Address, and Telephone Number ■ Property Description Including Model and Serial Number ■ Cost of Lease ■ Lease Number ■ Lease Term (From-To), and ■ Total Amount of Annual Rent. If any of the leased equipment is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.

J. DECLARATION AND SIGNATURE: Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), § 39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to the assessor by April 15th. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
EARTH OR STONE PRODUCTS REAL AND PERSONAL
PROPERTY DECLARATION SCHEDULE

2006

(CONFIDENTIAL DATA)

Assessment Date Due Date
January 1 April 15

County

RETURN TO COUNTY ASSESSOR

A. NAME AND ADDRESS (INDICATE ANY CHANGES/CORRECTIONS)	DO NOT USE – FOR ASSESSOR ONLY						
	Code	Description	Acres	Tons	Actual Value	%	Assessed Value
	5120	Earth or Stone Products			\$	29%	\$
	5220	Improvements			\$	29%	\$
	5420	Equip. Furn & Machinery			\$	29%	\$
	TOTALS				\$		\$
	RECEIVED			APPROVED			
	COMPLETED			ABSTRACT CHGS.			
LATE FILING PENALTY APPLIED			<input type="checkbox"/> YES		<input type="checkbox"/> NO		
PHYSICAL LOCATION OF PROPERTIES (INDICATE ANY CHANGES OR ADDITIONS).							

B. OPERATION: Start-Up Date		If you are not the current business owner please list the name and address of the new owner below. Date Sold _____
Type of Product		
BUSINESS STATUS: (Check the Appropriate Box) <input type="checkbox"/> NEW BUSINESS <input type="checkbox"/> NEW OWNER(S) <input type="checkbox"/> Check this box if this is your first return. If this is your first return, You MUST furnish a complete itemized listing.		

C. PRODUCTION
List the description, volume, royalty rate, and retail sale price of any earth or stone extracted during the preceding calendar year.

TYPE OF PRODUCT EXTRACTED	TONS EXTRACTED	ROYALTY PER TON	CUBIC YARDS EXTRACTED	ROYALTY PER CU.YD.	WEIGHTED AVERAGE RETAIL SALE PRICE/UNIT
A.		\$.		\$.	
B.		\$.		\$.	
C.		\$.		\$.	
D.		\$.		\$.	

D. LEASE AND PERMIT INFORMATION (Attach a copy of the lease.)

NAME OF LESSOR	DATE OF LEASE
LENGTH OF LEASE	
LEASE OPTIONS	DMG PERMIT NUMBER

E. LAND INFORMATION

PERMITTED ACRES	AFFECTED ACRES	ESTIMATED LIFE OF DEPOSIT YEARS
-----------------	----------------	---------------------------------

F. LISTING OF REAL PROPERTY IMPROVEMENTS (attach separate sheet(s), if necessary)

List buildings and other improvements constructed or installed the previous year. Include the property description and installation date, your original installed cost, and any additions since original installation.

Buildings and Other Improvements Description and Location	Date of Installation	Your Original Installed Cost	Additions Since Original Installation

SEE OTHER SIDE

G. LISTING OF PERSONAL PROPERTY **FOR AN ACCURATE ASSESSMENT, WE MUST HAVE A COMPLETE LISTING OF PERSONAL PROPERTY**

NOTE: Include ALL Expensed Assets With a Life of Greater Than 1 Year, Fully Depreciated Assets Still in Use, and Stored Assets Which Have Been Subject to IRS Depreciation. In accordance with § 39-3-119.5, C.R.S., you are not required to complete this section if the total actual value (market value) of your personal property per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.**

☐ Check here if there are no additions. **(1) List Personal Property acquired during the previous year. (Attach separate sheet(s), if needed).**

Item ID No.	Complete Description Including Model or Capacity	Year Acquired	Check One For Each Item	Original installed Cost to You	Month & Year First Placed into Service
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

☐ Check here if there are no deletions. **(2) List Personal Property sold, traded, or permanently disposed of as of January 1.**

			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		
			<input type="checkbox"/> New <input type="checkbox"/> Used		

(3) List Unlicensed Mobile Equipment. Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

			Year In Use
		<input type="checkbox"/> New <input type="checkbox"/> Used	
		<input type="checkbox"/> New <input type="checkbox"/> Used	
		<input type="checkbox"/> New <input type="checkbox"/> Used	

(4) List ALL leasehold Improvements. (Attach separate sheets(s), if needed).

Description	Year Acquired	Your Original Installed Cost

H. DEPRECIATION SCHEDULE: If you file a form 4562 or 4562-A with the IRS, please provide a copy of your completed IRS Form with an itemized listing of all personal property including the description and cost of each item. Note that all personal property that is expensed should be included in your listing. In addition, attach a copy of the latest detailed Depreciation Schedule from your financial records.

I. LEASED, LOANED, OR RENTED PROPERTY (Furniture, Signs, Etc.) Declare Personal Property Owned by Others Here.

☐ Check here if you possessed any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines on January 1st.

Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

List below, showing owner's name, address, and telephone number; property descriptions etc. If any of the leased equipment is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor.

Owner/Lessor's Name Address, Telephone Number	Description including Model/Serial No.	Cost of Lease	Lease Number	Term (From – To)	Annual \$ Rent
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					

Are purchase or maintenance options included in the total annual rent shown above? ☐ Yes ☐ No If yes, please furnish details.

J. DECLARATION**THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURTIY NUMBER (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN, AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

T
O

DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

DRILL RIG DECLARATION SCHEDULE

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

**DS 656 - OIL AND GAS ROTARY DRILLING RIG
DECLARATION SCHEDULE**

DS 656A - INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

(CONFIDENTIAL DATA)

Assessment Date
January 1

Due Date
April 15

COUNTY

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	If you are not the current business owner please list the name and address of the new owner below. Date Sold _____	
DRILLING RIG NUMBER:				
A. NAME AND ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)				
LEGAL DESCRIPTION OF THE LOCATION OF THE SKID-MOUNTED ROTARY DRILLING RIG AS OF JANUARY 1, 2005 OR THE DATE THE RIG FIRST ENTERED A COLORADO COUNTY IN 2005: County: _____ Section: _____ Twnshp: _____ Range: _____ Qtrr.Sect: _____ Note: Drilling Log must be attached to this declaration.			DO NOT USE – FOR ASSESSOR ONLY	
			CONDITION <input type="checkbox"/> Poor/Stacked <input type="checkbox"/> Fair <input type="checkbox"/> Good	
			RECEIVED	
			COMPLETED	
			LATE FILING PENALTY APPLIED: <input type="checkbox"/> YES <input type="checkbox"/> NO	
			B. LOCATION ON FILING DATE: LEGAL DESCRIPTION OF THE LOCATION OF THE SKID-MOUNTED ROTARY DRILLING RIG ON THIS FILING DATE: County: _____ Section: _____ Twnshp: _____ Range: _____ Qtrr.Sect: _____	
			Names of other counties where the rig operated in 2004 (including current county)	
			Number of days the rig was in each county	
C. COUNTY OF ORIGIN: _____ Number of Days in Colorado: _____ Number of Days in County: _____ Depth Capacity of Rig: _____ Number of Drill Collars: _____ Linear Feet of Drill Pipe: _____ Condition of Rig: <input type="checkbox"/> Poor/Stacked <input type="checkbox"/> Fair <input type="checkbox"/> Good Is Drilling Rig licensed with Colorado SMM tags or decals? <input type="checkbox"/> YES <input type="checkbox"/> NO				

D. LEASED, LOANED, OR RENTED EQUIPMENT:

Owner's/Lessor's Name	Owner's/Lessor's Address	Description of Equipment:			Lease			
		Type	Model #	Serial #	Lease #	Term	Cost	Total Rent

E. DECLARATION

THIS RETURN IS SUBJECT TO AUDIT

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value."
§ 39-5-107(2), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) _____

NAME OF OWNER _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE OF OWNER OR AGENT _____ DATE _____

☐ Check here if new agent. If new agent, submit a letter of authorization when filing this form.

PLEASE COMPLETE, SIGN AND RETURN THIS FORM TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.

STATE OF COLORADO
GENERAL INFORMATION

[Declaration Schedules and Attachments Are Confidential And Private Documents By Law.]

NOTE: THIS SCHEDULE IS NOT TO BE USED FOR DECLARING TRUCK-MOUNTED DRILLING RIGS.

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? All owners and/or operators of oil or gas skid-mounted rotary drilling rigs that have been operated, stored (stacked), or maintained in a Colorado county during the prior calendar year must file this schedule. In addition, the owner of all personal property as of January 1 must file a declaration schedule. All taxable personal property, such as leased or owned equipment that accompanies the drilling rig, must be listed on this schedule. Use one declaration schedule per drilling rig.

ARE YOU A NEW OWNER? If you answer "yes" to this question or you have never filed with the county assessor, you are required to provide a complete listing of the drilling rig, any auxiliary equipment, and any other personal property used in conjunction with the drilling rig in Colorado. For auxiliary or leased personal property, please include:
■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost To You, and ■ If the Property Was Not Put Into Use as of January 1 of the current year.

APPORTIONMENT OF DRILLING RIG VALUES

Drilling Rigs can only be valued for the days they were traveling in, were operated or maintained within, or were stored (stacked) in Colorado. The assessor in the county of original assessment (COA) values the rig and apportions the value among the counties listed on the drilling log. This apportionment is accomplished by multiplying the calculated total actual value per day by the number of days the rig was located in each county during the previous calendar year. On or before June 15, the assessor of the COA furnishes a copy of the actual valuation of the rig, the apportionment working papers, and the Notice of Valuation (NOV) for the COA-apportioned actual value to the owner or operator. The assessor of the COA also sends the actual valuation, apportionment working papers, and copies of the drilling log to every county assessor involved. These assessors send their NOV's for their apportioned actual values to the taxpayer on or before June 15.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR that the rig is operated, stored (stacked), or maintained in Colorado.

HOW DO YOU FILE FOR AN EXTENSION AND WHAT HAPPENS IF YOU FAIL TO FILE? You may extend the deadline if, prior to April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all drilling rig schedules that a person is required to file in the county. **The late filing penalty is \$50, or 15% of the taxes due, whichever is less.** If you fail to file a schedule, the assessor may determine a valuation based upon the BEST INFORMATION AVAILABLE and may add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the skid-mounted rotary drilling rig's actual value. This value is based on the rig's use and condition as of January 1 of the previous calendar year, or as of the date that the drilling rig first was operated, stored (stacked), or maintained in a Colorado county during prior assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM? The assessor may request more information or conduct a physical inventory inspection of the drilling rig at its location.

Notices of Valuation are mailed on June 15 to the address listed on this schedule.

INSTRUCTIONS FOR COMPLETING THE OIL AND GAS ROTARY DRILLING RIG DECLARATION SCHEDULE, DS 656

- A. NAME AND ADDRESS:** Write any corrections to the preprinted name/address information under Change of Name or Address. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner. Provide the legal description (including name of county, section, range, township, and quarter section) of the physical location of the drilling rig on January 1, 2004, or on the date the drilling rig first entered a Colorado county where the rig was operated, stored (stacked), or maintained. Drilling rigs are assessed if they were operated, stored, or maintained in any Colorado county during the year 2004. **A copy of the drilling log that accompanies the drilling rig must be attached to this declaration, § 39-5-113.3(1), C.R.S.**
- B. LOCATION ON FILING DATE:** Provide the legal description (including name of county, section, range, township, and quarter section) of the physical location of the drilling rig at the time of filing this declaration.
- C. COUNTY OF ORIGINAL ASSESSMENT (COA):** This section pertains to the Colorado county where the drilling rig first began drilling in 2004. As of January 1, 2004, or as of the date the drilling rig first entered a Colorado county where the rig was operated, stored (stacked), or maintained, please list the following:
■ Depth Capacity or drilling depth for which the rig is rated.
■ Number of drill collars accompanying the rig.
■ Number of linear feet of drill pipe accompanying the rig.
■ Condition of Rig according to the criteria listed below:
 Poor/Stacked: Has seen very hard and long hours of service. Requires rebuild, repair, or overhaul before it can be used. Not operational or functional. Stacked rigs are those rigs that have been dismantled, the components have been stacked together over a year, and are in poor condition. Because of stacking, these rigs show additional physical deterioration that will require repairs and/or maintenance to begin operation.
 Fair: Has very high hours indicating extended use. Defects are obvious and will require repair or general rebuilding soon. Not 100% functional or efficient, may be operational or functional, but questionable as to how long this will continue.
 Good: Operating condition is 100%. No known or obvious mechanical defects, but the rig may have some minor worn parts that will need repair or replacement in the near future. May have high hours of use, but no defects are obvious.
- D. LEASED, LOANED, OR RENTED EQUIPMENT:** You must identify any leased, loaned, or rented equipment accompanying the drilling rig, as follows:
■ Owner's/Lessor's Name, Address, and Telephone Number
■ Description of Equipment, Including Type, Model Number, and Serial Number
■ Lease:
 Total Cost of the Lease to You
 Lease Number
 Lease Term (From-To)
 Total Amount of Annual Rent
If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet. Property rented 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold is considered exempt and should **NOT** be reported.
- E. DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN), §39-5-107, C.R.S. Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to the assessor by **April 15th**. When a business tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

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DUE DATE APRIL 15, 2006

**THIS SCHEDULE MUST BE FILED EVERY YEAR
REGARDLESS IF ANY ADDITIONS OR DELETIONS WERE MADE**

OIL AND GAS REAL AND PERSONAL PROPERTY

IMPORTANT DOCUMENT – PLEASE READ

CONTENTS

**DS 658 - OIL AND GAS REAL AND PERSONAL PROPERTY
DECLARATION SCHEDULE**

DS 658A - INSTRUCTIONS

FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2006

STATE OF COLORADO
GENERAL INFORMATION

[Declaration Schedules and Attachments Are Confidential And Private Documents By Law.]

For these instructions, please refer to the following statutes: §§ 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-107, 39-5-108, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

WHO FILES A DECLARATION SCHEDULE? All owners and/or operators of oil and/or gas wells that have production and sale of oil and gas during the prior calendar year must file this schedule. In addition, the owner, owner's agent, or person in control of all personal property as of January 1 must file a declaration schedule. All personal property, such as a business/organization's: ■ Equipment ■ Security Devices ■ Machinery, and ■ other personal property not otherwise exempt by law, must be listed on this schedule. For wellsite equipment and common tank batteries, please use the back page of this schedule to note the well type and configuration. All other personal property should be listed separately and attached to this schedule.

IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER? If you answer, "yes" to either question or you have never filed with the county assessor, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property used in the business. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost To You, and ■ If the Property Was Not Put Into Use as of January 1 of the current year. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your account for an audit.**

PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

WHEN DO YOU FILE? This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

HOW DO YOU FILE FOR AN EXTENSION AND WHAT HAPPENS IF YOU FAIL TO FILE? At the discretion of the assessor, the operator or owner may be granted an extension of time for filing the declaration schedule. No extension fee payment is required.

As required by § 39-7-101(2), C.R.S., if the owner or operator fails to deliver, or fails to mail this declaration schedule with a postmark on or before April 15th of each year, the assessor may impose a late filing penalty on the owner or operator of \$100 per calendar day past April 15 that the declaration schedule has not been received, not to exceed \$3,000 in any calendar year.

NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r. v. Production Geophysical, 860 P.2d 514 (Colo. 1993)

WHY IS THE DECLARATION FORM IMPORTANT? Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

WHAT HAPPENS AFTER YOU SUBMIT THIS FORM? The assessor may request more information or conduct a physical inventory inspection of your personal property at your business location. As permitted by § 39-7-101(3), C.R.S., the assessor may require the owner or operator to submit written documentation supporting the information provided in this declaration schedule. The assessor must receive this requested documentation within 45 days after the date of the postmark on the assessor's written request for the documentation, but no earlier than April 15. Any owner or operator who willfully fails or refuses to comply with the assessor's request for this written documentation may be assessed a fine of \$100 for each day of such willful failure or refusal, not to exceed a total of \$3,000 assessed to any one owner or operator for any one calendar year.

Notices of Valuation are mailed on June 15 to the address listed on this schedule.

INSTRUCTIONS FOR COMPLETING THE OIL AND GAS REAL AND PERSONAL PROPERTY DECLARATION SCHEDULE DS 658

Use one schedule for each wellsite. If your information is combined by field or unit, your information must be segregated by well and accompanied by a signed DS 658. Attach required additional information, as described below, to this declaration schedule. Refer to ARL Volume 3, Chapter 6 for additional information.

- A. **NAME AND ADDRESS:** Write any corrections to the preprinted name/address and/or the Colorado Oil and Gas Conservation Commission (COGCC) number, and as necessary, the property location/legal description information, as well as the American Petroleum Institute (API) number and the well name and number.
- AL. NEW OWNER(S):** If you are not the current owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property sold to the new owner.
- B. **PROPERTY STATUS:** Check the boxes that best describe your property's status. Enter the date that the well was completed.
- C. **PRODUCTION REPORT FOR PREVIOUS YEAR:** Check the box that describes the method used to value the leasehold interest associated with this wellsite. Note that "Actual Wellhead Price" means gross lease revenues, minus allowable deductions for gathering, transportation, manufacturing, and processing costs borne by the taxpayer that occur between the physical wellhead and the first point of sale, under § 39-7-101(1)(d), C.R.S.

C1 Primary and C2 Secondary Production: Operators of producing oil and gas properties must report the prior year's primary and/or secondary production volume, including total oil produced (BBLs), gas produced (MCF at 14.73 psi), water produced (BBLs), and/or natural gas liquids (BBLs or GALs) produced and the product volume sold or transported from the lease during the previous year, § 39-7-101(1), C.R.S. In the left column of Box B (Gross), list the previous year's total gross lease revenues received for production sold at the first point of sale. In the right column of Box B (Net), list the total net value received for the production sold, after allowable deductions, as defined in § 39-7-101(1)(d), C.R.S., and in Division of Property Taxation's procedures. The Gross and Net amounts listed must be the same as those reported on the Netback Expense Report Form/Supplemental Information Report Form {NERF/SIRF}, if provided to the assessor. The Net amount listed is equal to Gross Revenues minus allowable lease operating expenses, ROI and Rofl, if taken. Do NOT deduct royalties to get the NET amount. List the DAYS CAPABLE OF PRODUCTION, which means 365 days minus the number of days the well was shut down for repairs or maintenance. Filers claiming secondary production must be on record with the Colorado Oil and Gas Conservation Commission (COGCC) as approved for secondary production.

As required by § 39-7-101(1.5), C.R.S., any non-operating interest owner may submit to the operator, on or before March 15th, a report by certified mail of the actual net taxable revenues and the actual exempt revenues received, but netted back to the wellhead, by the non-operating interest owner for production taken-in-kind (TIK) during the preceding calendar year. Operators shall use this reported information to establish the selling price at the wellhead for taxable TIK production. If any non-operating interest owner fails to timely provide this information to the operator, the operator shall report the operator's weighted average selling price at the wellhead, during the preceding calendar year, as the non-operating interest owner's selling price at the wellhead for the entire TIK production.

- D. **EXCLUDABLE ROYALTIES:** Royalties paid to the United States or any agency thereof, the State of Colorado or any agency or political subdivision thereof, or any Indian tribe, are excludable from the gross value of the oil and gas sold prior to determination of the taxable value. **No other royalty deductions are allowable.** Please list the name of the governmental entity and the amount actually paid as royalty during the prior calendar year. The royalty percentage exempt from taxation should be the result of dividing the actual dollar amount paid in royalties by the gross lease revenues. If the royalty amount is being paid as product taken-in-kind, you must determine the market value of the product taken-in-kind and list this value as the amount paid as royalty in the appropriate column.
- E. **EQUIPMENT INVENTORY LISTING:** The assessor uses this information to value oil and gas personal property located at the wellsite. Since wellsite and tank battery equipment are valued by the assessor using market value-based equipment lists found in ARL Volume 5, Chapter 6, published by the Division of Property Taxation, you should complete this inventory listing section. In accordance with § 39-3-119.5, C.R.S., your property is exempt from ad valorem taxation if the total actual value (market value) of all taxable well equipment (personal property) owned by you per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your account for an audit.** For boxes E1 through E5, check the appropriate boxes or fill in the applicable blanks. If information in boxes E1, E2, E3, E4, E5, F, and G have not changed since last year's filing, please check the **NO CHANGE** box. If you have questions about this section, contact the county assessor or ARL Volume 5 (Personal Property Manual), Chapter 6, Oil and Gas Equipment.
- E1. Well Characteristics:** Please provide the requested data: ■ Basin name, well's depth, and correct well class (oil, gas, or coal seams gas).
- E2. Method of Production:** This is needed to determine correct Basic Equipment List (BEL). Please check the applicable box.
- E3 Installed Equipment:** If the equipment inventory for the well has changed since last year's filing, fill in the blanks with numbers of all equipment items installed at the wellsite. Please check the appropriate overall equipment condition box and provide the average age based on year of manufacture. Please attach a separate listing of any equipment that has undergone major overhaul, describe the overhaul, and estimate the number of years of productive life added to the overhauled equipment.
- E4. Additional Installed Equipment:** Fill in blanks with numbers of additional equipment items installed at the wellsite. Please indicate the type and number of wellheads on the well. A Combo wellhead has a threaded casinghead and a flanged tubinghead. If there are Environmental Control Devices on the leasehold to capture or flare flash emissions, select either "Vapor Recovery System" or "Vapor Flare System (Enclosed Stack). If you have sound wall panels around or on your wellsite please list the number and size of the panels in feet. It may be necessary to attach a full description, if there is insufficient space on the form. Check the condition box to indicate the condition of the equipment.
- E5. Stored Equipment:** Provide the following information for equipment stored at the wellsite: ■ Item ID Number ■ Property Description and Model or Capacity, and ■ Year Acquired. In general, stored equipment is taxable unless it is held for resale and you no longer plan to use this equipment in your operation. To receive an exemption from taxation for stored equipment you must supply an itemized listing of the equipment to the assessor along with the location of the items. Check appropriate overall condition box. Refer to ARL 5, Chapter 6 regarding items held for resale.
- F. **LEASED, LOANED, OR RENTED PERSONAL PROPERTY:** All personal property leased, loaned, or rented to the operator must be listed in this section or on a separate sheet(s). Property rented for 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold is considered exempt and should **NOT** be reported. You must identify each item of leased personal property as follows: ■ Owner/Lessor's Name, Address, and Telephone Number ■ Model and Serial Number ■ Lease Number ■ Lease Term (From-To), and ■ Total Amount of Annual Rent. Also, if purchase or maintenance options are included in the lease, provide details of these options on a separate sheet(s).

"CONSUMABLE" PERSONAL PROPERTY EXEMPT FROM TAXATION:

Pursuant to § 39-3-119, C.R.S., personal property items that are classified as "consumable" as defined in ARL Volume 5, Chapter 2, are exempt from taxation and should NOT be listed on this declaration. "Consumable" personal property is defined as any item having a life of one (1) year or less regardless of cost, and any item with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to each item of personal property fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.

- G. **LISTING OF REAL PROPERTY IMPROVEMENTS:** Describe by location all buildings, fixtures, and leasehold improvements, including dates original installed costs.
- H. **DECLARATION AND SIGNATURE:** Provide either your nine-digit Federal Employer Identification Number (FEIN) or your Social Security Number (SSN) § 39-5-107, C.R.S. Print the name of the person signing, phone number, and e-mail address. Then sign, date, and check the appropriate box as to whether you are signing as owner, operator, agent, or person in control of wellsite and equipment. Keep one copy for your records and return this form to the assessor by **April 15th**. When a business personal property tax credit is authorized by statute, your FEIN or SSN **must** be provided to ensure receiving the **maximum** amount allowed by law.

State of Colorado
OIL AND GAS REAL AND PERSONAL PROPERTY
PROPERTY DECLARATION SCHEDULE2006
Assessment Date January 1
Due Date April 15

County

(CONFIDENTIAL DATA)
(One well per Schedule)

RETURN TO COUNTY ASSESSOR

B.A. CODE	T.A. CODE	SCHEDULE NUMBER	A1. If you are not the current business owner please list the name and address of the new owner below. Date Sold _____					
A. NAME, ADDRESS, and COGCC Operator's Number: (INDICATE ANY CHANGES OR CORRECTIONS)								
PHYSICAL LOCATION OF THE PROPERTY OR LEGAL DESCRIPTION AS OF JANUARY 1 ASSESSMENT DATE (INDICATE ANY CHANGES)			DO NOT USE – FOR ASSESSOR ONLY					
			Code	Description		Actual Value	%	Assessed Value
			71	Primary Prod.		87.5%	\$	
			71	Secondary Prod.		75%	\$	
			72	Improvements		29%	\$	
			74	Eq., Furn., Mach.		29%	\$	
			TOTALS					
B. STATUS OF PROPERTY (Check appropriate boxes) <input type="checkbox"/> New Well? <input type="checkbox"/> New Owner? Is This Your First Return? <input type="checkbox"/> Yes <input type="checkbox"/> No			RECEIVED		APPROVED			
			COMPLETED		ABSTRACT CHGS.			
API# _____ Well Name and Number: _____ Date Well Completed: _____ / _____ (mo/yr)			LATE FILING PENALTY APPLIED <input type="checkbox"/> YES <input type="checkbox"/> NO					

C. PRODUCTION REPORT FOR PREVIOUS YEAR – Check box for valuation method used.☐ Actual Wellhead Price ☐ Comparable Price Used to Value Producer/Processor's Leasehold ☐ Related and/or Unrelated Party Netback

C1. PRIMARY PRODUCTION – Attach TIK Report, See Instructions						FOR ASSESSOR'S USE ONLY	
TYPE	UNIT	Total Produced: (Should Reconcile to COGC Form 7)	A Sold or Transported From Lease	B Total Value Received		ALLOWED ROYALTY EXCLUSION	ACTUAL VALUE
				Gross	Net		
OIL	BBL			\$	\$	\$	\$
GAS	MCF			\$	\$	\$	\$
WATER	BBL						
NGLs	<input type="checkbox"/> GAL			\$	\$	\$	\$
	<input type="checkbox"/> BBL			\$	\$	\$	\$
DAYS CAPABLE OF PRODUCTION: (365 Days, less actual downtime) = _____ Days						TOTALS \$ _____ \$ _____	
						Box "B" (Net) Divided by Box "A" = _____ Bbls Box "B" (Net) Divided by Box "A" = _____ Mcf	

C2. SECONDARY PRODUCTION – Attach TIK Report, See Instructions						FOR ASSESSOR'S USE ONLY	
TYPE	UNIT	Total Produced: (Should Reconcile to COGC Form 7)	A Sold or Transported From Lease	B Total Value Received		ALLOWED ROYALTY EXCLUSION	ACTUAL VALUE
				Gross	Net		
OIL	BBL			\$	\$	\$	\$
GAS	MCF			\$	\$	\$	\$
WATER	BBL						
NGLs	<input type="checkbox"/> GAL			\$	\$	\$	\$
	<input type="checkbox"/> BBL			\$	\$	\$	\$
DAYS CAPABLE OF PRODUCTION: (365 Days, less actual downtime) = _____ Days						TOTALS \$ _____ \$ _____	
						Box "B" (Net) Divided by Box "A" = _____ Bbls Box "B" (Net) Divided by Box "A" = _____ Mcf	

D. EXCLUDABLE ROYALTIES

Excludable royalty amounts are limited to the fractional interest owned by the U.S. Government, any Government agency, the State of Colorado, any agency or political subdivision of the State of Colorado, or any Indian tribe. The taxpayer must list the dollar amount of royalties actually paid. The "Royalty % Exempt From Taxation" is based on the dollar amount actually paid.

Name of Government Entity	Royalty \$ Exempt From Taxation	Royalty % Exempt From Taxation

SEE OTHER SIDE

E. EQUIPMENT INVENTORY LISTING

Since wellsite and tank battery equipment is valued by the assessor from an oil and gas equipment market value manual published by the Division of Property Taxation, you should complete this section. In accordance with § 39-3-119.5, C.R.S., your property is exempt from ad valorem taxation if the total actual value (market value) of all well equipment (personal property) owned by you per county is \$2,500 or less. If you are a first time filer or are unsure as to whether the total actual value of your personal property per county exceeds \$2,500, please contact the county assessor. **Whether or not you file a declaration schedule, the assessor may select your business for an audit.** ☐ Check here if there is **NO CHANGE** to boxes E1 through E5, F, and G.

E1. WELL CHARACTERISTICS

BASIN NAME _____	DEPTH _____
CLASS (check one) <input type="checkbox"/> OIL <input type="checkbox"/> GAS <input type="checkbox"/> COAL SEAMS GAS	

E2. METHOD OF PRODUCTION – Check where applicable.

METHOD OF LIFT: <input type="checkbox"/> FLOWING <input type="checkbox"/> PUMPING <input type="checkbox"/> PLUNGER LIFT <input type="checkbox"/> HYDRAULIC UNIT <input type="checkbox"/> PROGRESSIVE CAVITY	
MOTOR TYPE: <input type="checkbox"/> GAS <input type="checkbox"/> ELECTRIC <input type="checkbox"/> ESP (Electric Submersible Pump)	
TANKS INSTALLED: <input type="checkbox"/> ON SITE <input type="checkbox"/> COMMON TANK BATTERY	
SECONDARY WELL TYPE: <input type="checkbox"/> SUPPLY <input type="checkbox"/> DISPOSAL <input type="checkbox"/> INJECTION: IF INJECTION WELL <input type="checkbox"/> CO2 <input type="checkbox"/> WATER	

E3. INSTALLED EQUIPMENT – Indicate the number of each on location.

COUNT OF: _____ # TANKS _____ # TANKS IN COMMON TANK BATTERY _____ # HEATER TREATER(S)	
COUNT OF: _____ # PRODUCTION UNIT(S) _____ # DEHYDRATOR(S) _____ # SEPARATOR(S)	
OVERALL EQUIPMENT CONDITION (check one): <input type="checkbox"/> VERY GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> MINIMUM	

Based on year of manufacture, indicate the average age of installed wellsite equipment. _____ Years

Please attach a separate listing of equipment that has been overhauled.

E4. ADDITIONAL INSTALLED EQUIPMENT – Indicate the number of each on location.

RADIO TELEMETRY UNIT (RTU) _____ # Large _____ # Small _____ # Master	CATHODIC PROTECTION UNIT _____ # w/Rectifier _____ # w/Solar Panels	ENVIRONMENTAL CONTROL DEVICE _____ # Vapor Recovery System(s) _____ # Vapor Flare System(s) (Enclosed Stack)
_____ # IN-LINE HEATER _____ # CHEMICAL PUMP _____ # RECYCLE PUMP _____ # GAS METER RUN _____ # LACT UNIT		
_____ # GAS BOOSTER LINE COMPRESSOR (15-30 HP) _____ # WELLHEAD: <input type="checkbox"/> Flanged <input type="checkbox"/> Threaded <input type="checkbox"/> Combo		
OVERALL EQUIP. CONDITION: <input type="checkbox"/> VGD. <input type="checkbox"/> AVG <input type="checkbox"/> MIN SOUND PANELS: # _____ Size _____ x _____ # _____ Size: _____ x _____		

E5. STORED EQUIPMENT – Attach additional itemized listing if needed.

Item ID Number	Description/Model or Capacity	Check box if item is being held for resale.
		<input type="checkbox"/> Item is being held for resale
		<input type="checkbox"/> Item is being held for resale
OVERALL STORED EQUIPMENT CONDITION (check one): <input type="checkbox"/> VERY GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> MINIMUM		

F. LEASED, LOANED, OR RENTED PROPERTY (Declare personal property owned by others or attach separate sheet.)

Owner/Lessor's Name, Address, and Telephone Number	Description	Model/Serial Number	Lease Number	Term (From – To)	Annual Rent

G. LISTING OF REAL PROPERTY IMPROVEMENTS (Attach separate sheet if necessary.)

Location	Description	Date Installed	Original Installed Cost
	Additions	Date Installed	Original Installed Cost

H. DECLARATION

THIS RETURN IS SUBJECT TO AUDIT

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.R.S.

I further declare that I have personally examined the information contained within this schedule and that this schedule sets forth the information requested to the best of my knowledge and belief. However, "no representations are made as to the accuracy of the value of any portion of the production from subject property that is taken in kind by any owner other than the undersigned." § 39-7-101(1)(f), C.R.S.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) / SOCIAL SECURITY NUMBER (SSN) _____

PRINT NAME OF PERSON SIGNING _____ PHONE NUMBER _____

E-MAIL ADDRESS _____

SIGNATURE* _____ DATE _____

Please check the appropriate box below:

*Signing as: ☐ Owner ☐ Operator ☐ Agent ☐ Person in control of wellsite and equipment

PLEASE COMPLETE, SIGN AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2006.

KEEP ONE COPY FOR YOUR RECORDS.



Bill Owens
Governor

Colorado Department of Local Affairs
Executive Director, Michael L. Beasley

DIVISION OF PROPERTY TAXATION
Mary E. Huddleston
Property Tax Administrator

TO: County Assessors

FROM: Mary E. Huddleston
Property Tax Administrator

SUBJECT: Mesa County
Position Opening

DATE: October 5, 2005

DISTRIBUTION: Review with staff. File in General Correspondence File.

MEMORANDUM

Mesa County Clerk/Recorder's Office has a position opening. It is for a Site Supervisor II. See attached announcement for more information.



<p style="text-align: center;">MESA COUNTY General Employment Position Announcement</p>
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SITE SUPERVISOR II

DEPARTMENT: COUNTY CLERK\ RECORDER'S OFFICE
REPORTS TO: ASSISTANT CHIEF DEPUTY CLERK
HIRING RANGE: \$14.64 to \$16.84/hour DOQ
FLSA STATUS: Non Exempt **Closes:** 10/7/05

JOB SUMMARY:

Supervises the day-to-day operations of the Recording division, conducts performance evaluations of employees, assists employees and fills vacant positions when necessary. Assists with procedures making sure that employees and customers are provided with complete and accurate information. Maintains accurate inventory count and other special projects.

ESSENTIAL JOB FUNCTIONS: (All responsibilities may not be performed by all incumbents.)

Oversees day-to-day operations of the Recording Division site; maintain accurate Attendance Roster; coordinate with Assistant Chief Deputy Clerk to create and maintain effective working relationship.

Supervise staff at the Recording Division site; monitor performance; plan, schedule, assign and approve work; instruct and train subordinates in methods and procedures; hold staff meetings to update subordinates on division functions, policies and federal and state statutes.

Ensure new employees/staff are trained appropriately in rules, regulations, policies and procedures of the division/ ensure staff performs the necessary duties of the recording division in accordance with state and county rules, regulations, policies and procedures.

Provide and/or ensure customer service to general public on a daily basis

Participate in the development and implementation of goals, objectives and policies for the division to improve office efficiency, effectiveness and customer service.

Conduct performance evaluations of staff at site, conferring with them in evaluating their past; set goals and expectations; working with Assistant Chief Deputy Clerk, assist staff and fill vacancy positions when necessary; create and distribute lunch schedules and redistribute employees' duties due to absences; create and distribute monthly work schedules; maintain sick leave records and vacation schedules; review, sign and submit subordinates' time sheets to Assistant Chief Deputy Clerk for processing.

Assist staff with routine and non-routine procedures to resolve problems; research solutions and resolve problems.

Record documents (scanning to ensure that each meets applicable requirements); compute and collect recording, documentary tax, and mining fees; make copies and assist public in the usage of public records; issue marriage licenses; obtain proper legal proofs of age and divorce information, and collect property fees as required by statute.

Attend supervisory educational and training programs as mandated and/or assigned, including meetings/seminars that are necessary to obtain knowledge of new laws, policies, rules and regulations.

Assist with procedures making sure site employees and customers are provided with complete and accurate information.

Maintain accurate inventory count and other special projects

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Two year degree in a related field and four years of progressively responsible related work experience, or

Any combination of education, training and experience, which provides the knowledge, skills and abilities, required for the job.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

Applicable State laws and requirements, County laws and requirements, tax regulations, rules, and procedures

Operation of the division's computer system and hardware and its applicable relationship to the division

Administration of staff and activities

Modern office methods, equipment, procedures, including policies and practices

Good business English, including grammar, spelling, punctuation, and composition

Standard business arithmetic, including percentages and decimals; proper computation of fees and taxes

Skill in:

Overseeing site staff effectively and in a manner that is conducive to good morale and good working relations

Communicating effectively, both orally and in writing, with the staff and general public

Evaluating employees' performance, including writing clear performance evaluations, explaining the basis of the evaluation to the employee, and setting future goals and standards for performance

Understanding, interpreting, and communicating complicated policies, procedures, rules, statutes, and regulations

Planning, assigning, scheduling, reviewing, and evaluating work of staff at site

Communicating effectively, tactfully, and politely with employees, supervisor, other departmental personnel, and the public, even while under stress

Mental and Physical Ability:

Read, analyze, and interpret technical procedures and government regulations; ensure conformance with applicable rules and regulations.

Assign and schedule work of subordinates.

Deal effectively and productively with customers.

Conduct meetings and speak effectively before a group of employees.

Add, subtract, multiply and divide whole numbers, common fractions, and decimals.

Write simple correspondence such as memos and letters.

Interact effectively, tactfully, and politely with employees, supervisors, and the public to train, report, oversee, explain, negotiate, and carry out assigned tasks.

While performing the essential functions of this job, the employee is required to sit the vast majority of the time, and to occasionally stand and walk.

The employee is frequently required to bend body forward at the waist, as well as bending knees to come to rest on knees, and occasionally to move about on hands and knees or hands and feet.

The employee must handle, hold, grasp, turn, or otherwise work with hands as well as finger, pick or otherwise work primarily with fingers.

The employee is occasionally required to maintain bodily equilibrium to avoid falling when walking, standing, crouching or running on narrow, slippery, or erratically moving surfaces.

How to Apply: Obtain and submit a Mesa County Employment Application to: Mesa County Human Resources/Personnel, P.O. Box 20,000-5021, Grand Junction, CO 81502-5021 or 544 Road Ave., Floor 3A, Grand Junction by 5:00 PM on Friday, 10/7/05.
www.mesacounty.us